

105TH CONGRESS
2D SESSION

H. R. 3524

To amend the Internal Revenue Code of 1986 to increase the standard deduction for joint filers.

IN THE HOUSE OF REPRESENTATIVES

MARCH 19, 1998

Mr. McDERMOTT (for himself, Mr. KLECZKA, Mr. JEFFERSON, Mr. MATSUI, Mr. NEAL of Massachusetts, and Mrs. KENNELLY of Connecticut) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to increase the standard deduction for joint filers.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. INCREASE OF STANDARD DEDUCTION FOR**
4 **JOINT RETURNS TO END MARRIAGE PEN-**
5 **ALTY.**

6 (a) IN GENERAL.—Paragraph (2) of section 63(c) of
7 the Internal Revenue Code of 1986 (relating to basic
8 standard deduction) is amended to read as follows:

1 “(2) BASIC STANDARD DEDUCTION.—For pur-
 2 poses of paragraph (1), the basic standard deduction
 3 is—

4 “(A) \$8,500 in the case of—

5 “(i) a joint return, or

6 “(ii) a surviving spouse (as defined in
 7 section 2(a)),

8 “(B) \$6,250 in the case of a head of
 9 household (as defined in section 2(b)),

10 “(C) \$4,250 in the case of an individual
 11 who is not married and who is not a surviving
 12 spouse or head of household, or

13 “(D) \$4,250 in the case of a married indi-
 14 vidual filing a separate return.”

15 (b) INFLATION ADJUSTMENT.—Paragraph (4) of sec-
 16 tion 63(c) of such Code is amended to read as follows:

17 “(4) ADJUSTMENTS FOR INFLATION.—

18 “(A) ADJUSTMENT OF BASIC STANDARD
 19 DEDUCTION.—In the case of any taxable year
 20 beginning in a calendar year after 1998, each
 21 dollar amount contained in paragraph (2) shall
 22 be increased by an amount equal to—

23 “(i) such dollar amount, multiplied by

24 “(ii) the cost-of-living adjustment de-
 25 termined under section 1(f)(3) for the cal-

1 endar year in which the taxable year be-
 2 gins by substituting ‘calendar year 1997’
 3 for ‘calendar year 1992’ in subparagraph
 4 (B) thereof.

5 “(B) ADJUSTMENT OF OTHER
 6 AMOUNTS.—In the case of any taxable year be-
 7 ginning in a calendar year after 1988, each dol-
 8 lar amount contained in paragraph (5)(A) or
 9 subsection (f) shall be increased by an amount
 10 equal to—

11 “(i) such dollar amount, multiplied by
 12 “(ii) the cost-of-living adjustment de-
 13 termined under section 1(f)(3) for the cal-
 14 endar year in which the taxable year be-
 15 gins by substituting ‘calendar year 1987’
 16 for ‘calendar year 1992’ in subparagraph
 17 (B) thereof.”

18 (c) EFFECTIVE DATE.—The amendments made by
 19 this section shall apply to taxable years beginning after
 20 December 31, 1997.

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